1. **F-203 Budget Projections**

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| **OSPI collects  this data (This is described at the category level, and doesn’t describe *all* fields collected)…** | **From this source   (Not guaranteed complete)…** | **In this format…** | **On or by this date/**  **within this period/  When triggered by…** | **In order to…** | **This data is shared with these systems (not guaranteed complete)…** | **And the data is used in these reports (not guaranteed complete)** |
| **Enrollment By Program**   * Basic Education * Learning Assistance * Transitional Bilingual * Highly Capable * Special Education * Transition to Kindergarten   **Food Service**   * Meal counts   **Transportation Ops**  **Local Effort Assistance** | Local Education Agencies (LEAS)   * School Districts * Charter Schools * Tribal Compacts   EDS/EMS (Directory data, roles, orgs, permissions) | Direct entry into specific fields. After approval process through the ESDs an extract file is generated. This data is then converted by OSPI to .csv and .txt files to be entered into the apportionment system. Enrollment data also directly imported into the F-195 system. | September 1 | Create state revenue estimates. The data may be revised until the budget is adopted. The information supplied on Form F-203 is combined with other data and is used to estimate each district’s state-funded allocations for each fiscal year. The estimated state revenues and other data elements entered in the F-203 process are also used to begin making most apportionment payments in September. | * F-195 * F-196 * Apportionment (manually) | * Reports and queries as needed for ad-hoc analysis and reconciliations * Year End Extract for State Auditor’s Office (SAO) * Data to support edits in F-195 and F-196 * Data to support F-196 Financial Summary Reports * Data to support Apportionment reporting |

1. **F-195 School District Budget Reporting**

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| **OSPI collects  this data (This is described at the category level, and doesn’t describe *all* fields collected)…** | **From this source   (Not guaranteed complete)…** | **In this format…** | **On or by this date/**  **within this period/  When triggered by…** | **In order to…** | **This data is shared with these systems (not guaranteed complete)…** | **And the data is used in these reports (not guaranteed complete)** |
| * Estimated revenues and expenditures for the budgeted fiscal year, the current fiscal year, and actual revenues and expenditures for the last completed fiscal year. * The beginning and ending restricted, committed and assigned fund balances for each fiscal year. * Transfers (which are self-balancing) must be included when applicable. | Local Education Agencies (LEAS)   * School Districts * Charter Schools   Sub-System Connections:   * F-195F * F-196 * F-197 * F-200 * P-223   EDS/EMS (Directory data, roles, orgs, permissions) | Direct entry into F-195 module of the Educational Data Systems’ (EDS) User Interface (UI), or via an FTP file imported from District Vendors | * July 10 (Submit to OSPI) * August 1 (Adopt by Board Directors) * August 3 (Forward Adopted Budget to ESD for review) * August 31 (Final Date for Board Directors to Adopt) * September 1 (Final Date to File Adopted budget with ESD) * September 8: (Final date for ESD to file the adopted budgets with OSPI) | Calculate yearly budget of educational funds for LEAs.  Data collected by the F-195 system is either mandated by state law, necessary for calculating state budgets, or is needed for responding to requests by the federal government, the Legislature, or other organizations.  To properly respond to the government and public needs, the data is stored longitudinally in the database as well as posted in PDF form on the internet for general consumption. | * SAFS Document * F-195F * F-196 * F-197 * F-200 * OSPI Website | * Entire Budget Document * Fund Summary * Budget Summary * All General Fund * GF1: Enrollment and Staff Count * GF2: Summary of General Fund * GF4: Revenues/Other Financing * GF8: Program Summaries * GF9: Program Summary by Object * GF9-XX Program Matrices * GF9-XXXX-XX: Certificated Salary Exhibits * GF9-XXX-XX: Classified Salary Exhibits |

1. **F-195F School District Four-Year Budget Plan**

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| **OSPI collects  this data (This is described at the category level, and doesn’t describe *all* fields collected)…** | **From this source   (Not guaranteed complete)…** | **In this format…** | **On or by this date/**  **within this period/  When triggered by…** | **In order to…** | **This data is shared with these systems (not guaranteed complete)…** | **And the data is used in these reports (not guaranteed complete)** |
| * A four-year enrollment projection. * A four-year summary of estimated revenues. * A four-year summary of estimated expenditures. * A four-year summary of the beginning and ending non-spendable, restricted, committed, assigned, and unassigned fund balances. * Transfers (which are self-balancing) must be included when applicable. | Local Education Agencies (LEAS)   * School Districts * Charter Schools   Sub-System Connections:   * F-196 * F-197 * F-200 * P-223 | Direct entry into F-195F module of the Educational Data Systems’ (EDS) User Interface (UI), or via an FTP file imported from District Vendors | * July 10 (Submit to OSPI) * August 1 (Adopt by Board Directors) * August 3 (Forward Adopted Budget to ESD for review) * August 31 (Final Date for Board Directors to Adopt) * September 1 (Final Date to File Adopted budget with ESD) * September 8: (Final date for ESD to file the adopted budgets with OSPI) | Calculate long-term (four-year) LEA budgets of educational funds. | * SAFSDocument * F-195F * F-196 * F-197 * F-200 * OSPI Website | * Entire Budget Document * Fund Summary * Budget Summary * All General Fund * GF1: Enrollment and Staff Count * GF2: Summary of General Fund * GF4: Revenues/Other Financing * GF8: Program Summaries * GF9: Program Summary by Object * GF9-XX Program Matrices * GF9-XXXX-XX: Certificated Salary Exhibits * GF9-XXX-XX: Classified Salary Exhibits |

1. **F-196 School District Annual Financial Statement**

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| **OSPI collects  this data (This is described at the category level, and doesn’t describe *all* fields collected)…** | **From this source   (Not guaranteed complete)…** | **In this format…** | **On or by this date/**  **within this period/  When triggered by…** | **In order to…** | **This data is shared with these systems (not guaranteed complete)…** | **And the data is used in these reports (not guaranteed complete)** |
| * Balance Sheet * Statement of Revenues, Expenditures, and Changes in Fund Balance, All Funds— For the Year Ended August 31, 20XX * Statement of Revenues, Expenditures, and Changes in Fund Balance, Sub Funds of the General Fund—For the Year Ended August 31, 20XX * Statement of Fiduciary Net Position * Statement of Changes in Fiduciary Net Position * Schedule of Long-Term Liabilities | Local Education Agencies (LEAS)   * School Districts * Charter Schools * Tribal Compacts   Sub-System Connections:   * F-195 * F-197 * F-200 * P-223 | Direct entry into F-196 module of the Educational Data Systems’ (EDS) User Interface (UI), or via an FTP file imported from District Vendors. | October 25 | A budget status report is required at year-end along with other financial reports (Form F-196). It is similar in format to the monthly budget status report; the main difference is that the year-end report does not show the current month’s actual and outstanding encumbrances. A comparison is made between yearly budget and actual amounts for revenues, expenditures, and adjustments. | * F-195 * F-200 * F-203 | Financial Statement Reports |

1. **F-197 County Treasurer Monthly Report (aka Cash File Report)**

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| **OSPI collects  this data (This is described at the category level, and doesn’t describe *all* fields collected)…** | **From this source   (Not guaranteed complete)…** | **In this format…** | **On or by this date/**  **within this period/  When triggered by…** | **In order to…** | **This data is shared with these systems (not guaranteed complete)…** | **And the data is used in these reports (not guaranteed complete)** |
| Monthly State of Finances Reports | Educational Service Districts (ESDs)  County Treasurers | Any format, often paper | * September 1 (Start of new school year), AND * F-196 completed for previous school year | Permit district records to be reconciled by the State Auditor’s Office (SAO) by comparing reported expenditures to cash-on-hand. | * F-195 * F-196 | * Reports and queries as needed for ad-hoc analysis and reconciliations * Year End Extract for SAO * Data to support edits in F-195 and F-196 * Data to support F-196 Financial Summary Reports * Data to support Apportionment reporting |

1. **F-200 District Budget Adjustment**

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| * Estimated revenues and expenditures for the budgeted fiscal year, the current fiscal year, and actual revenues and expenditures for the last completed fiscal year. * The beginning and ending restricted, committed and assigned fund balances for each fiscal year. * Transfers (which are self-balancing) must be included when applicable. | Local Education Agencies (LEAS)   * School Districts * Charter Schools   F-195  F-200 | Direct entry into F-200 module of the SAFS application within Educational Data Systems’ (EDS) User Interface (UI), or via an FTP file imported from District Vendors | * F-195 has been submitted and accepted | Modify, increase, or reduce the school district's annual budget. Such changes include:   * Revenue and Expenditure account title and code changes * GL account changes * Manual input item changes * Edit logic and edit message updates   Report changes | * SAFSDocument * F-195F * F-196 * F-197 * F-200 * OSPI Website | * Entire Budget Document * Fund Summary * Budget Summary * All General Fund * GF1: Enrollment and Staff Count * GF2: Summary of General Fund * GF4: Revenues/Other Financing * GF8: Program Summaries * GF9: Program Summary by Object * GF9-XX Program Matrices * GF9-XXXX-XX: Certificated Salary Exhibits   GF9-XXX-XX: Classified Salary Exhibits |

1. **P-223 Basic Education Enrollment Report**

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| **OSPI collects  this data (This is described at the category level, and doesn’t describe *all* fields collected)…** | **From this source   (Not guaranteed complete)…** | **In this format…** | **On or by this date/**  **within this period/  When triggered by…** | **In order to…** | **This data is shared with these systems (not guaranteed complete)…** | **And the data is used in these reports (not guaranteed complete)** |
| Serving District  School Year and Month  Grade Level  Age Group  Head Count Total  FTE Total  Hours Total  RMS Enrollment  Transitional Bilingual Instruction Program Enrollment  Alternative Learning Experience (ALE) Enrollment  Skill Center Enrollment  Vocational Ed Enrollment   * Open Doors Program Enrollment | Local Education Agencies (LEAS)   * Educational Service Districts (ESDs) * School Districts * Charter Schools * Tribal compacts | Direct entry into P-223 module of the SAFS application within Educational Data Systems’ (EDS) User Interface (UI), or via an FTP file imported from District Vendors. | Data is taken on the fourth school day of September and the first school day of each of the next nine months, October through June.   * The report for September is due at the Educational Service District (ESD) fiscal office September 20. | Collect, approve, and report monthly student enrollment as well as a year-end report, in order to calculate state basic education funding for LEAs. Additionally, the AAFTE is used to calculate the levy authority transfers from serving school districts to resident school districts and eligibility for local effort assistance. AAFTE resident enrollment impacts the calculation of state special education funding. | F-195  F-196  P-223H  S-275  Apportionment | Report 1191  OSPI Website |

1. **S-275 Personnel Report**

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| **OSPI collects  this data (This is described at the category level, and doesn’t describe *all* fields collected)…** | **From this source   (Not guaranteed complete)…** | **In this format…** | **On or by this date/**  **within this period/  When triggered by…** | **In order to…** | **This data is shared with these systems (not guaranteed complete)…** | **And the data is used in these reports (not guaranteed complete)** |
| Personnel:   * Demographic Information * Degree and Experience Information * Contract Information * Total Final Salary * Annual Insurance Benefits * Annual Mandatory Benefits * Assignment Salary * Assignment Information | Local Education Agencies (LEAS)   * Educational Service Districts (ESDs) * School Districts * Tribal Compact Schools * Charter Schools | Direct entry into S-275 module of the SAFS application within Educational Data Systems’ (EDS) User Interface (UI), or via an FTP file imported from District Vendors. | * October 1: the snapshot date for all staff (whether that date falls on a weekday or weekend). * November 1–23: Initial data submission period for the S-275 reporting process. * November 23 All initial S-275 data due to OSPI on or before this date. * December 31, Corrections to edit exceptions so snapshot data are complete and accurate. | The current year record of certificated and classified employees is used to calculate staff-to-student ratios that determine school district compliance with maintaining a minimum ratio of 46 certificated instructional staff per 1,000 FTE students in K–12, and the monetary penalty for not maintaining this ratio.   * National Board Bonus Payments * Physical, Social, and Emotional Support compliance * K-3 Class Size compliance | EMS   * Organization * Person   Apportionment Database   * Personnel Data | * S-275 Certificated Personnel * S-275 Classified Personnel * S-275 Combined Personnel * 1801 Certificated—Report on Salary and Benefits by Program * 1801 Classified—Report on Salary and Benefits by Program |

**I. F-185 Annual Financial Statements (Currently, a manual, spreadsheet based process)**

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| **OSPI collects  this data (This is described at the category level, and doesn’t describe *all* fields collected)…** | **From this source   (Not guaranteed complete)…** | **In this format…** | **On or by this date/**  **within this period/  When triggered by…** | **In order to…** | **This data is shared with these systems (not guaranteed complete)…** | **And the data is used in these reports (not guaranteed complete)** |
| Net Position  Revenue Expenses  Cash Flow  Budgetary Comparison  Fiduciary Net Position  Fiduciary Changes  Agency Funds  Revenue  Expenditure Summary | F-206 data that is expanded upon by ESDs | A spreadsheet template to be filed electronically via email, as an attached file. | within 90 calendar days following the end of the ESD’s [school] fiscal year (e.g., September 30 fiscal year end, and November 29 report date). | facilitate an accurate compilation of the ESDs’ financial activities into a statewide financial summary. | Apportionment Database | Statewide financial summary, displayed on website |

**J. Apportionment System (Final system in the SAFS suite of systems)**

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| **OSPI collects  this data (This is described at the category level, and doesn’t describe *all* fields collected)…** | **From this source   (Not guaranteed complete)…** | **In this format…** | **On or by this date/**  **within this period/  When triggered by…** | **In order to…** | **This data is shared with these systems (not guaranteed complete)…** | **And the data is used in these reports (not guaranteed complete)** |
| Calculated and raw data from various systems that collect specific information that impacts school funding amounts | Calculated and Raw data from the 9 sub-systems listed in this summary  Raw data from at least 12 Non-SAFS sources, including:   * Food Services; * Bilingual; * Highly Capable; * Special Education; * Vocational Ed; * Skill Center * Alternative Learning Experiences; * Federal and State Grants * F-780 Levy and LEA Funding | Sub-System Connections:   * All sub-systems   Manual upload from Excel documents | Incoming data varies by the deadlines of interconnected systems | * Calculate and generate payments to LEAs via payment files sent to AFRS/One Washington * Provide static PDF reports available to the public * Provide SAFS Monthly reports, via PDF and Excel * Provide information to the State Auditor’s Office * Create and store the school financial data of record | AFRS (to become One Washington in 2025) | Public-facing Apportionment   * State Agencies * Schools * Colleges   ESD Allocations   * State Institutions * County Treasurer * Technical Colleges   District Allocations of State Resources reports |